F 40 R 1C40F71	EZ IDAHO INCOME TAX	RETURN FO		DINT	1997	7
8-26-97					W M	
	Your first name and initial	Last name		Your Social Security	Number	
Use IDAHO label.	If a joint return, spouse's first name and initial	Last name		Spouse's Social Secu	L urity Number	_
Otherwise, please print or type.	Address (number, street and apartment number)			School District (se	ee instructions, page 10	0)
2. 1)   2.	City, State and Zip Code		ld pr	Within 120 days of reaho State Tax Commission reparer to discuss it. (See	eceiving this return, the n may contact the paid instructions, page 2)	e t
IDAHO ELECT I want \$1 of my inc Campaign Fund.	ION CAMPAIGN FUND  some tax to go to the Idaho Election 2. Yourself \$2 on joint return)  Democratic  1  □	Libertarian N		tepublican U.S. Taxpa	yers No Specific Par	rty
Report your income	4. Total wages, salaries and tips. Attach 5. Taxable interest income of \$400 or les		4. S over	,	. 0 0	)
	\$400, you cannot use this form.		5.		. 0 0	
	6. Unemployment compensation		6.	,	. 0 0	
<b>Note</b> : You MUST checi	7. Adjusted gross income. Add lines 4, 5 8. Can your parents (or someone else) cla	aim you on their			. 0 0	
Yes or No	Taxable income. Subtract line 8 from I		<u> </u>	,	. 0 0	
Figure	If line 8 is larger than line 7, enter zero		9.		. 0 0	
your tax	10. Tax. Enter the tax from the Tax Tables	s. See instruction			. 0 0	
	11. Sales/Use tax due. <b>See back</b> .  12. Permanent building fund. <b>See back</b> .		11.	[1	. O C	ני ס
Attach W-2 form( here		n the Our Nongame Our Fund ention O O O O O O O O O O O O O O O O O O O	ments		I  O ].	ַ
ricic	. 0 0	0 0	. <b>0 0</b> <sub>13.</sub>	ı	. 0 0	)
	14. Tax and donations. Add lines 10, 11, 115. Grocery credit. If single and line 7 is 6		14. enter \$15.		. 0 0	)
Figure your credits	If married and line 7 i				. 0 0	)
	16. Idaho income tax withheld. Attach For	m(s) W-2.	16.		. 0 0	)
If line 14 is	17. Add lines 15 and 16. more than line 17, GO TO LINE 18. If line 13	7 is more than	17. line 14, GO TO LINE 21	_	. 0 0	)
Tax Due	18. TAX DUE. Subtract line 17 from line 1	4.	18.	-	. 0 0	)
or Refund	19. PenaltyInterest from due date Enter total.19.				. 0 0	)
	20. <b>Total Due.</b> Add lines 18 and 19. Make check or money order payable to	the Idaho State	Tax Commission. 20.		. 0 0	)
	21. <b>REFUND</b> . Subtract line 14 from line 17		21.		. 0 0	)
Sign Here	Under penalties of perjury, I declare that to the between the signature	oest of my knowle Date	edge and belief this return i Paid preparer's signature	s true, correct and	Preparer's EIN or SS	<u>N</u>
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number			_

## Instructions for Idaho Form 40EZ

TC40EZ1-2 9-23-97

Use this form only if you (and your spouse, if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 9 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$400 or less.

Instructions are for lines not fully explained on the front of the form.

- 2. Idaho Election Campaign Fund: See instructions, page 4.
- 8. **If you answered "yes,"** complete this worksheet:

Α.	Enter the amount from line 4 on the front.	Α	
	Minimum standard deduction	В	650
C.	Enter the larger of line A or line B here.	С	
	Maximum standard deduction. If single, enter 4,150; if married, enter 6,900	D	
	Enter the smaller of line C or line D here.	Ε	
	Exemption amount.		
	• If single, enter 0.		
	• If married and both you and your spouse can be claimed as dependents, enter 0.		
	• If married and only one of you can be claimed as a dependent, enter 2,650	F	

If you answered "No" on line 8 because no one can claim you (or your spouse, if married) as a dependent, enter on line 8 the amount shown below that applies to you.

• Single, enter 6,800. This is the total of your standard deduction (4,150) and personal exemption (2,650).

G. Add lines E and F. Enter the total here and on line 8 on the front.....

- Married, enter 12,200. This is the total of your standard deduction (6,900), exemption for yourself (2,650) and exemption for your spouse (2,650).
- 11. If you made any purchases during the year and sales tax was not charged, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount spent on such purchases by 5% (.05).
- 12. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return.

If you answered "Yes" on line 8, you must pay the \$10 permanent building fund tax if you are:

- Single, lines 5 and 6 are \$0, and line 7 is \$4,000 or more
- Married, lines 5 and 6 are \$0, and line 7 is \$3,350 or more
- Single or married, line 5 or 6 is \$1 or more, and line 7 is \$650 or more

If you answered "No" on line 8, you must pay the \$10 permanent building fund tax if you are:

- · Single, and line 7 is \$6,800 or more
- Married, and line 7 is \$12,200 or more

If you are not required to pay the permanent building fund tax, or if you were receiving public assistance payments as of December 31, 1997, draw a line through the 10 d and check the box, if applicable.

- 13. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on page 8 of the instructions. The U.S. Olympic fund has a maximum allowable donation of \$5 (\$10 if married).
- 15. If line 7 is 6,800 (12,200 if married) or more and no one else can claim you on their return, you are entitled to a \$15 (\$30 if married) grocery credit. If someone else claims the grocery credit for you on their return, you are not entitled to the grocery credit.
- 19. Penalty: If you file your return late or the tax due is not paid, a 5% penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10. Interest: Interest applies on delinquent tax at the rate of 8% per year (rate effective 1/1/98 - 12/31/98) from the due date until paid.